

4 FAH-3 H-160 FOREIGN SERVICE ACCOUNTABILITY

(TL:FMP-1; 09-30-1994)

4 FAH-3 H-161 GENERAL

(TL:FMP-1; 09-30-1994)

Funds available to United States Disbursing Officers (USDOS) for making payments chargeable to U.S. dollar appropriations of the Department of State and other agencies are termed "Foreign Service Accountability" (formerly referred to as "Foreign Service Advances.") All official funds except Foreign Currency Funds ("FT"), for example 20FT, Treasury; 19FT510 Congressional Travel, and local deposits fall into this category. Funds available in this category (account) may be used to pay certified vouchers charged against U.S. dollar appropriations of the Department of State or other agencies which the USDO is authorized to service. Balances are carried under the title "Foreign Service Accountability," and no numerical account symbol is assigned.

4 FAH-3 H-162 FOREIGN SERVICE ACCOUNTABILITY AND ITS USE

4 FAH-3 H-162.1 How Obtained

(TL:FMP-1; 09-30-1994)

USDOS normally obtain their advance of funds by drawing and negotiating Treasury checks, by transfers of 20FT funds from the chief disbursing officer, Treasury, or from other accountable officers. Collections under the "Foreign Service Accountability" account are also available for disbursement (see 4 FAM).

4 FAH-3 H-162.2 Clearing Account Function

(TL:FMP-1; 09-30-1994)

The "Foreign Service Accountability" (FSA) account represents a clearing account insofar as receipt and disbursement operations are concerned. Each

disbursing voucher is charged on the records to the specific appropriation, and each receipt is credited to the proper receipt account, and thereby reduces or increases the USDO's FSA balance.

4 FAH-3 H-162.3 Relation to Budgetary Control

(TL:FMP-1; 09-30-1994)

The USDO's balance in the FSA account is not to be regarded as controlling the amount of funds available for payment under specific allotments and appropriations. The ledgers are maintained by:

- (1) Fiscal servicing posts;
- (2) The Department; and
- (3) Other agencies for whom the USDO is authorized to disburse, provide the necessary control to prevent payments in excess of available appropriations.

4 FAH-3 H-163 THROUGH H-169 UNASSIGNED